



Trustees' Financial Summary

FY2012-13

Submit ID: 0796-00471663

**44 Rosebud County
0796 Colstrip Elem**

**** Recalculated ****

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Joanne Schrupp

Phone #: (406) 748-4699

(Signature)

(Date)

Chair, Board of Trustees: Jose Ortiz

(Signature)

(Date)

County Superintendent: Joby Parker

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
000	Local	STATE		State
100	Misc Local Donations	LOCAL		
106	Misc Federal Grant from other State Agency	FEDERAL		unknown
168	Miscellaneous State Grant	STATE		State
188	IDEA Part B	FEDERAL	04407967710	84.027
198	IDEA Preschool	FEDERAL	04407967910	84.173A
206	Miscellaneous State Grant	STATE		State
232	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	430	84.367
234	Title II Part A	FEDERAL		84.367
249	Gifted and Talented	STATE	04407961310	State
256	Title VII, Indian Education	FEDERAL	S060A090163	84.060
278	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A093781	84.358A
365	State OTO Indian Education for All	STATE	365	state
844	Title I Improving Basic Programs	FEDERAL		84.010A
848	Title I, Part A, Improving Basic Programs	FEDERAL	04407963110	84.010A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	923,550.22	117,290.84	180,980.35	62,518.55
02	Taxes Receivable - Real and Personal (120-149)	1,238.72	34.86	105.97	
03	Taxes Receivable - Protested (150-159)	2,346.40	96.63	104.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	927,135.34	117,422.33	181,191.07	62,518.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,585.12	131.49	210.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,585.12	131.49	210.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	923,550.22	117,290.84	180,980.35	62,518.55
52	TOTAL FUND BALANCE/EQUITY	923,550.22	117,290.84	180,980.35	62,518.55
53	TOTAL LIABILITIES AND FUND BALANCE	927,135.34	117,422.33	181,191.07	62,518.55



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		227,299.82	36,109.13	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,684.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		227,299.82	58,793.54	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		227,299.82	58,793.54	
52	TOTAL FUND BALANCE/EQUITY		227,299.82	58,793.54	
53	TOTAL LIABILITIES AND FUND BALANCE		227,299.82	58,793.54	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				40,693.09
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				40,693.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				40,693.09
52	TOTAL FUND BALANCE/EQUITY				40,693.09
53	TOTAL LIABILITIES AND FUND BALANCE				40,693.09



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,748,197.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,748,197.96	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,748,197.96	
52	TOTAL FUND BALANCE/EQUITY			1,748,197.96	
53	TOTAL LIABILITIES AND FUND BALANCE			1,748,197.96	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	159,488.21	131,124.20		
02	Taxes Receivable - Real and Personal (120-149)	195.24			
03	Taxes Receivable - Protested (150-159)	460.07			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	160,143.52	131,124.20		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	655.31			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	655.31			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	159,488.21	131,124.20		
52	TOTAL FUND BALANCE/EQUITY	159,488.21	131,124.20		
53	TOTAL LIABILITIES AND FUND BALANCE	160,143.52	131,124.20		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	208,891.09	612,362.11		
02	Taxes Receivable - Real and Personal (120-149)		63.27		
03	Taxes Receivable - Protested (150-159)		143.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	208,891.09	612,569.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		206.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		206.99		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	208,891.09	612,362.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	208,891.09	612,362.11		
53	TOTAL LIABILITIES AND FUND BALANCE	208,891.09	612,569.10		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		34,450.13		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,450.13		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		34,450.13		
52	TOTAL FUND BALANCE/EQUITY		34,450.13		
53	TOTAL LIABILITIES AND FUND BALANCE		34,450.13		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	171,993.61	351,600.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	171,993.61	351,600.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	171,993.61	351,600.18		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	171,993.61	351,600.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	171,993.61	351,600.18		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	738,117.09	1,061,363.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	103,300.81	136,611.12
1123 Coal Gross Proceeds	1,023,542.86	661,182.66
1190 Penalties and Interest on Taxes	65.12	44.62
1510 Interest Earnings	7,426.69	5,182.39
1900 Other Revenue from Local Sources	232.00	0.00
1910 Rentals	65.99	25.00
1945 Fees - Users/Resale of Supplies	847.85	148.71
3110 Direct State Aid	1,068,873.11	1,100,037.00
3111 Quality Educator	144,449.37	138,298.45
3112 At Risk Student	10,428.03	9,978.46
3113 Indian Education For All	8,914.80	8,996.40
3114 American Indian Achievement Gap	31,800.00	36,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	131,476.74	138,937.93
3444 State School Block Grant	1,062,121.23	1,062,932.66
3446 SB372 Block Grant Reimbursement	0.00	301.92
6100 Material Prior Period Revenue Adjustments	0.00	-17,617.51
7810 Education Jobs Fund	1,253.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,332,915.30	4,342,623.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,765,014.79	1,746,926.29
2XX Personal Services - Employee Benefits	231,906.79	205,007.54
3XX Purchased Professional and Technical Services	5,844.17	6,987.87
5XX Other Purchased Services	1,767.12	1,297.13
6XX Supplies and Materials	47,858.98	209,551.54
7XX Property and Equipment Acquisition	8,900.00	7,290.00
810 Dues and Fees	180.00	355.00
21XX Support Services - Students		
1XX Personal Services - Salaries	112,371.67	121,185.36
2XX Personal Services - Employee Benefits	15,603.79	15,957.56
5XX Other Purchased Services	791.11	987.10
6XX Supplies and Materials	1,954.68	2,759.86
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	54,558.99	61,692.14
2XX Personal Services - Employee Benefits	5,533.07	7,041.10
5XX Other Purchased Services	5,747.25	5,083.46



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	5,745.82	10,529.64
			810 Dues and Fees	268.00	336.40
		222X Educational Media Services			
			1XX Personal Services - Salaries	73,736.54	61,638.56
			2XX Personal Services - Employee Benefits	11,938.23	12,056.45
			6XX Supplies and Materials	4,215.99	3,550.93
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	69,352.96	55,536.24
			2XX Personal Services - Employee Benefits	6,005.39	6,131.74
			3XX Purchased Professional and Technical Services	5,129.57	3,456.92
			5XX Other Purchased Services	13,031.15	13,052.00
			6XX Supplies and Materials	5,224.54	4,984.31
			810 Dues and Fees	5,567.40	8,650.20
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	188,040.39	197,622.48
			2XX Personal Services - Employee Benefits	19,238.58	19,615.10
			5XX Other Purchased Services	10,788.95	16,683.03
			6XX Supplies and Materials	12,254.19	12,496.67
			810 Dues and Fees	810.00	810.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	106,810.10	98,319.75
			2XX Personal Services - Employee Benefits	9,287.69	5,626.39
			3XX Purchased Professional and Technical Services	5,805.60	14,092.35
			5XX Other Purchased Services	1,986.83	1,912.77
			6XX Supplies and Materials	9,361.80	3,641.98
			810 Dues and Fees	233.67	156.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	239,873.87	215,391.00
			2XX Personal Services - Employee Benefits	40,129.64	34,010.16
			3XX Purchased Professional and Technical Services	4,485.11	4,599.00
			4XX Purchased Property Services	268,610.12	246,086.51
			5XX Other Purchased Services	24,799.83	34,723.62
			6XX Supplies and Materials	78,791.40	60,888.72
			7XX Property and Equipment Acquisition	8,000.00	0.00
			810 Dues and Fees	208.00	567.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	679.91	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	178,668.23	169,888.38
			2XX Personal Services - Employee Benefits	17,220.81	18,191.54
			5XX Other Purchased Services	557.06	1,064.60



Trustees' Financial Summary

FY2012-13

Submit ID: 0796-00471663

44 Rosebud County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	57,317.88	48,344.89
			2XX Personal Services - Employee Benefits	772.10	712.21
			3XX Purchased Professional and Technical Services	18,874.88	17,322.33
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,057.76	12,625.05
			2XX Personal Services - Employee Benefits	1,993.10	943.88
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,877.60	8,762.09
			2XX Personal Services - Employee Benefits	1,284.00	1,302.82
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	152,179.59	148,276.28
			2XX Personal Services - Employee Benefits	25,815.11	25,385.12
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	821.94	1,422.44
			2XX Personal Services - Employee Benefits	51.22	68.85
			5XX Other Purchased Services	100.00	0.00
			6XX Supplies and Materials	2,764.48	2,481.27
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	33,274.51	34,741.75
			2XX Personal Services - Employee Benefits	996.24	988.59
			5XX Other Purchased Services	9,430.77	6,199.86
			6XX Supplies and Materials	1,197.52	970.59
			810 Dues and Fees	772.50	668.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,420.93	4,440.84
			2XX Personal Services - Employee Benefits	337.19	237.68
			5XX Other Purchased Services	383.76	0.00
			6XX Supplies and Materials	6,335.18	6,050.03
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	74,388.26	73,545.68
			2XX Personal Services - Employee Benefits	1,273.39	1,295.23
			3XX Purchased Professional and Technical Services	1,585.91	956.10
			5XX Other Purchased Services	2,026.84	1,474.40
			6XX Supplies and Materials	229.14	7,157.78
			810 Dues and Fees	185.00	350.00
	910 Food Services				



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	91,427.79	79,788.10
			2XX Personal Services - Employee Benefits	20,858.37	15,026.52
			5XX Other Purchased Services	278.98	88.94
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	6,700.00	9,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,230,901.72	4,239,459.71

Schedule Of Changes Worksheet

Beginning Fund Balance					820,386.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,342,623.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,239,459.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					923,550.22	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	29,647.18	26,628.15
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,710.63	40,028.00
1123 Coal Gross Proceeds	49,130.06	26,459.64
1190 Penalties and Interest on Taxes	3.23	1.57
1510 Interest Earnings	284.44	161.48
1900 Other Revenue from Local Sources	1,051.42	0.00
2220 County On-Schedule Trans Reimb	80,527.50	83,147.46
3210 State On-Schedule Trans Reimb	80,532.78	83,147.47
3444 State School Block Grant	318.86	351.32
3446 SB372 Block Grant Reimbursement	0.00	12.08
6100 Material Prior Period Revenue Adjustments	0.00	-13,568.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	249,206.10	246,368.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	117,308.84	108,628.70
2XX Personal Services - Employee Benefits	20,393.96	20,972.00
3XX Purchased Professional and Technical Services	0.00	861.00
4XX Purchased Property Services	23,162.64	17,377.78
5XX Other Purchased Services	10,394.18	10,318.39
6XX Supplies and Materials	49,478.28	64,373.96
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,961.48	0.00
2XX Personal Services - Employee Benefits	106.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	223,805.98	222,531.83



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						93,454.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						246,368.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						222,531.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						117,290.84	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	89,520.16	83,313.16
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	12,735.73
1123 Coal Gross Proceeds	0.00	80,090.32
1190 Penalties and Interest on Taxes	1.61	3.71
1510 Interest Earnings	2,301.06	1,043.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>91,822.83</u>	<u>177,185.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	21,989.40
7XX Property and Equipment Acquisition	80,300.00	234,105.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>80,300.00</u>	<u>256,094.40</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		259,888.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		177,185.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		256,094.40	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		180,980.35	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	541.35	532.65
1611 National School Lunch Program	135,362.68	126,994.36
1612 School Breakfast Program	18,550.80	19,070.10
1632 Daily Adult Sales	16,074.50	16,316.50
1900 Other Revenue from Local Sources	703.08	4,439.51
3220 State Food Services Match	25,268.95	9,976.86
4550 Federal Child Nutrition	75,047.60	93,602.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	271,548.96	270,932.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	80,519.58	100,145.81
2XX Personal Services - Employee Benefits	6,152.83	11,768.87
5XX Other Purchased Services	2,006.19	2,427.43
6XX Supplies and Materials	173,897.58	156,604.13
810 Dues and Fees	849.55	345.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	263,425.73	271,291.24

Schedule Of Changes Worksheet

Beginning Fund Balance		62,877.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		270,932.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		271,291.24	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		62,518.55	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,374.77	880.60
1900 Other Revenue from Local Sources	2.33	1.99
2240 County Retirement Distribution	510,540.86	527,548.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	511,917.96	528,431.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	293,206.39	281,385.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	19,678.63	20,755.72
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	8,199.19	9,087.65
222X Educational Media Services		
2XX Personal Services - Employee Benefits	22,376.59	20,371.70
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,962.95	8,467.39
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,947.36	29,373.67
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	15,256.40	14,250.44
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	33,050.48	34,075.20
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	17,011.89	15,858.99
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	26,215.04	25,394.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,028.15	7,469.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,357.71	3,440.92
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	410.53	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,696.74	1,902.06



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,315.46	1,296.71
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	95.12	152.89
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,901.10	5,322.91
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,106.48	859.54
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	9,228.14	9,758.88
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	24,286.88	25,858.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				530,331.23	515,082.79

Schedule Of Changes Worksheet

Beginning Fund Balance					213,951.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					528,431.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					515,082.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					227,299.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value
000 Local	
1900 Other Revenue from Local Sources	1,300.41
100 Misc Local Donations	
1920 Contributions/Donations from Private Sources	1,645.00
106 Misc Federal Grant from other State Agency	
3290 State - Other State Grants	500.00
168 Miscellaneous State Grant	
3610 Services for Significant Needs Students	2,000.00
188 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	139,341.00
206 Miscellaneous State Grant	
3290 State - Other State Grants	7,242.48
232 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,256.00
234 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,855.00
249 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,477.00
256 Title VII, Indian Education	
4130 Title VII Indian Education	51,471.00
278 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,529.00
844 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	74,047.00
848 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,231.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	330,894.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
100 Misc Local Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,556.75
106 Misc Federal Grant from other State Agency	
329 State Miscellaneous Grants	
21XX Support Services - Students	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
249 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	457.27
6XX Supplies and Materials	2,019.73
	2,477.00
249 Subtotal	
256 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	20,254.76
2XX Personal Services - Employee Benefits	4,872.24
3XX Purchased Professional and Technical Services	5,481.26
5XX Other Purchased Services	2,586.00
6XX Supplies and Materials	18,276.74
	51,471.00
256 Subtotal	
278 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,564.48
2XX Personal Services - Employee Benefits	418.99
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	264.20
6XX Supplies and Materials	18,681.33
	22,529.00
278 Subtotal	
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	244.20
6XX Supplies and Materials	17,157.69
	17,401.89
365 Subtotal	
844 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	54,877.55
2XX Personal Services - Employee Benefits	14,226.54
5XX Other Purchased Services	4,942.61
	74,046.70
844 Subtotal	
848 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
848 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,612.00
2XX Personal Services - Employee Benefits	419.00
3XX Purchased Professional and Technical Services	3,200.00
	6,231.00
848 Subtotal	6,231.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	339,664.34

Schedule Of Changes Worksheet

Beginning Fund Balance	67,562.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	330,894.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	339,664.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,793.54	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Local	1,300.41	0.00	1,300.41
100 Misc Local Donations	1,645.00	1,556.75	88.25
106 Misc Federal Grant from other State Agency	500.00	500.00	0.00
168 Miscellaneous State Grant	2,000.00	2,000.00	0.00
188 IDEA Part B	139,341.00	139,340.71	0.29
206 Miscellaneous State Grant	7,242.48	0.00	7,242.48
232 Title II, Part A, Teacher/Principal Train/Recruit	3,256.00	3,255.60	0.40
234 Title II Part A	18,855.00	18,854.69	0.31
249 Gifted and Talented	2,477.00	2,477.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
256 Title VII, Indian Education	51,471.00	51,471.00	0.00
278 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	22,529.00	22,529.00	0.00
365 State OTO Indian Education for All	0.00	17,401.89	-17,401.89
844 Title I Improving Basic Programs	74,047.00	74,046.70	0.30
848 Title I, Part A, Improving Basic Programs	6,231.00	6,231.00	0.00
Total	330,894.89	339,664.34	-8,769.45



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	368.83	293.18
5300 Operating Transfers from Other Funds	6,700.00	9,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,068.83	9,693.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,027.66	1,157.43
2XX Personal Services - Employee Benefits	15.30	6.03
22XX Educational Media Services		
1XX Personal Services - Salaries	481.69	0.00
2XX Personal Services - Employee Benefits	2.43	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,513.25	3,151.55
2XX Personal Services - Employee Benefits	156.59	52.44
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	1,785.96
2XX Personal Services - Employee Benefits	0.00	29.72
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	2,845.04
2XX Personal Services - Employee Benefits	0.00	47.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,196.92	9,075.51



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						40,075.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,693.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,075.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,693.09	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	14,680.85	12,769.05
1900 Other Revenue from Local Sources	2,351.73	244.08
4820 Federal Impact Aid - Title VIII	211,344.74	282,493.47
5200 Sale or Compensation for Loss of Assets	0.00	3,125.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	228,377.32	298,632.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	12,303.76	7,622.98
2XX Personal Services - Employee Benefits	95.29	32.87
3XX Purchased Professional and Technical Services	1,617.90	4,943.85
4XX Purchased Property Services	129.00	51.00
5XX Other Purchased Services	306.04	25.00
6XX Supplies and Materials	10,200.77	27,782.54
7XX Property and Equipment Acquisition	0.00	7,620.00
810 Dues and Fees	793.00	2,403.90
21XX Support Services - Students		
1XX Personal Services - Salaries	20,884.63	19,302.50
2XX Personal Services - Employee Benefits	308.07	287.71
5XX Other Purchased Services	6,201.18	4,352.39
6XX Supplies and Materials	1,012.65	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,041.82	889.12
2XX Personal Services - Employee Benefits	10.33	3.69
222X Educational Media Services		
1XX Personal Services - Salaries	596.40	1,927.74
2XX Personal Services - Employee Benefits	3.02	6.92
23XX Support Services - General Administration		
5XX Other Purchased Services	109.33	125.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	125.04	128.64
5XX Other Purchased Services	45.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	30,765.53
2XX Personal Services - Employee Benefits	0.00	511.95
4XX Purchased Property Services	0.00	14,217.12
7XX Property and Equipment Acquisition	15,310.40	0.00
27XX Student Transportation Services		



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	1,971.69	6,058.41
			2XX Personal Services - Employee Benefits	119.81	116.20
			4XX Purchased Property Services	0.00	7,157.02
280 Special Education - Local and State					
21XX Support Services - Students					
			1XX Personal Services - Salaries	23,487.10	0.00
			2XX Personal Services - Employee Benefits	118.72	0.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	22,566.54	23,234.43
			2XX Personal Services - Employee Benefits	2,733.40	2,804.98
720 School Sponsored Athletics					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	2,178.58	2,309.21
			2XX Personal Services - Employee Benefits	135.74	128.15
			6XX Supplies and Materials	2,727.92	2,630.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,133.13	167,439.42

Schedule Of Changes Worksheet

Beginning Fund Balance						1,617,005.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						298,632.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						167,439.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,748,197.96	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	220,829.88	133,186.48
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28,797.91	110,230.75
1123 Coal Gross Proceeds	110,914.82	197,366.43
1190 Penalties and Interest on Taxes	11.70	9.06
1510 Interest Earnings	1,231.26	390.94
3281 State Technology Aid	2,885.42	2,901.82
6100 Material Prior Period Revenue Adjustments	0.00	-5,434.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	364,670.99	438,650.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
22X Educational Media Services		
1XX Personal Services - Salaries	78,548.10	78,149.27
2XX Personal Services - Employee Benefits	1,879.36	1,786.69
3XX Purchased Professional and Technical Services	71,415.56	105,565.27
4XX Purchased Property Services	276.00	1,436.75
5XX Other Purchased Services	17,587.14	16,421.82
6XX Supplies and Materials	128,216.37	168,776.63
7XX Property and Equipment Acquisition	61,840.04	29,249.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	359,762.57	401,385.93



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						122,223.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						438,650.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						401,385.93	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						159,488.21	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	274.28	805.60
1900 Other Revenue from Local Sources	2,522.69	9.00
1910 Rentals	0.00	24,612.96
3445 State Combined Fund School Block Grant	50,971.30	51,532.72
3447 SB372 Combined Block Grant Reimbursement	0.00	208.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,768.27	77,169.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	5,073.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,073.46

Schedule Of Changes Worksheet

Beginning Fund Balance	59,028.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,169.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,073.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	131,124.20	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,118.68	1,611.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,118.68	1,611.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	6,544.49	1,935.34
6XX Supplies and Materials	0.00	3,148.34
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	1,095.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,544.49	6,178.68

Schedule Of Changes Worksheet

Beginning Fund Balance	213,458.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,611.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,178.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	208,891.09	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	201,455.64	136.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,045.58	1,254.36
1123 Coal Gross Proceeds	0.00	180,149.01
1190 Penalties and Interest on Taxes	4.55	5.65
1510 Interest Earnings	3,240.71	3,884.40
6100 Material Prior Period Revenue Adjustments	0.00	-5,149.39

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	213,746.48	180,280.67
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	210,699.87	20,575.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	3,854.85	1,049.25
4XX Purchased Property Services	0.00	29,828.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	214,554.72	51,452.25
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Schedule Of Changes Worksheet

Beginning Fund Balance	483,533.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,280.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,452.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	612,362.11	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	350.33	267.77
1900 Other Revenue from Local Sources	6,336.80	5,077.76
3250 Montana Digital Academy	4,761.60	7,437.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,448.73	12,782.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	6,160.00	7,221.60
2XX Personal Services - Employee Benefits	852.53	1,135.58
3XX Purchased Professional and Technical Services	5,220.00	5,180.00
6XX Supplies and Materials	0.00	22.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,232.53	13,559.83

Schedule Of Changes Worksheet

Beginning Fund Balance	35,227.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,782.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,559.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	34,450.13	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	136,609.18	145,749.25
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	121.23	1,670.83
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,900,746.13	1,805,812.03
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,480.68	172,631.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	407.57	1,974.49
XX	XXX 26XX 41X	Energy Utility Services	173,874.94	146,365.93
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	66,207.33
b. Related Services Block Grant Entitlement	22,067.64
c. Total Entitlements Subject to Reversion	88,274.97

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	117,405.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	281,563.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2015 Maximum Budget: 84%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	169,888.38	0.00	0.00	0.00	
280	1XXX	2XX	18,191.54	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,064.60	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	48,344.89	0.00	0.00	0.00	
280	21XX	2XX	712.21	0.00	0.00	0.00	
280	21XX	3XX	17,322.33	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	23,234.43	
280	24XX	2XX	0.00	0.00	0.00	2,804.98	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			255,523.95	0.00	0.00	26,039.41	281,563.36

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

FY2012-13

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**** Recalculated ****

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013

Governmental Activities	Business-Type Activities	Adjustments
----------------------------	-----------------------------	-------------

Total Depreciation for FY2013

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	323,077.66	0.00	0.00	10,883.04	312,194.62	312,194.62	0.00
Total Governmental Activity							
Long-Term Liabilities	323,077.66	0.00	0.00	10,883.04	312,194.62	312,194.62	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.